



State of Idaho

Legislative Services Office

Individual Entity Audit Report

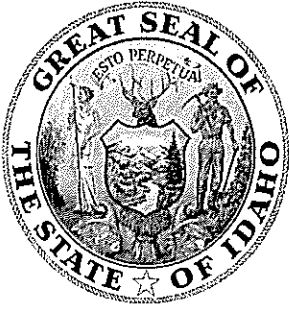
A communication to the Joint Finance-Appropriations Committee

CENTRAL DISTRICT HEALTH DEPARTMENT (IV)

FY 2010

Report OP95410
Date Issued: March 2, 2011

Serving Idaho's Citizen Legislature



Don H. Berg, Manager

Idaho Legislative Services Office
Legislative Audits Division

CENTRAL DISTRICT HEALTH DEPARTMENT (IV)

SUMMARY

PURPOSE OF AUDIT REPORT

We have audited the financial statements of the Central District Health Department (IV) for the fiscal year ended June 30, 2010, in accordance with auditing standards generally accepted in the United States of America. The purpose of our audit is to determine whether the District's financial statements are materially accurate and reliable, and that it complied with laws and regulations affecting fiscal operations.

CONCLUSION

We conclude that the District's financial statements are materially accurate and reliable, and fiscal operations materially comply with related laws and regulations. As a result, we issued an unqualified opinion on the District's financial statements.

FINDINGS AND RECOMMENDATIONS

There are no findings and recommendations in this report or the prior report.

AGENCY RESPONSE

The District has reviewed the report and is in general agreement with its contents.

OTHER INFORMATION

We discussed other issues which, if addressed, would improve internal control, compliance, and efficiency.

This report is intended solely for the information and use of the State of Idaho, Central District Health Department, and the District's Board of Health, and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the director, Russell A. Duke, and his staff.

ASSIGNED STAFF

Eugene Sparks, CPA, CGFM, Managing Auditor
Patrick Aggers, CPA, CFE, In-Charge Auditor
Eric Bjork, Staff Auditor
Maresa Blessinger, Staff Auditor
Kyle Wilmot, Staff Auditor

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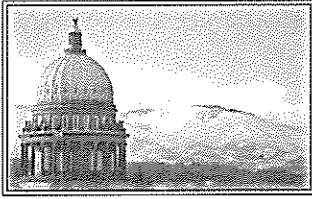
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Legislative Services Office Idaho State Legislature

Serving Idaho's Citizen Legislature

Jeff Youtz
Director

March 2, 2011

Unqualified Opinion on
Basic Financial Statements

Independent Auditor's Report

Russell A. Duke, Director
Central District Health Department (IV)
707 N. Armstrong Place
Boise, ID 83704-0825

Steven F. Scanlin, J.D., Chair
District IV Board of Health
P.O. Box 2631
Boise, ID 83701-2631

Dear Mr. Duke and Mr. Scanlin:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the remaining fund information of the Central District Health Department (IV), as of and for the year ended June 30, 2010, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 2, the District prepares its financial statements on the cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the cash basis financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, major fund, and the remaining fund information of the District as of June 30, 2010, and the respective changes in cash basis financial position for the year then ended in conformity with the basis of accounting described in Note 2.

As discussed in Notes 2 and 6, the District changed its financial statement presentation from the accrual basis of accounting to the cash basis of accounting in fiscal year 2010.

Mike Nugent, Manager
Research & Legislation

Cathy Holland-Smith, Manager
Budget & Policy Analysis

Don H. Berg, Manager
Legislative Audits

Glenn Harris, Manager
Information Technology

In accordance with *Government Auditing Standards*, we have also issued our report dated March 2, 2011, our consideration of the District's internal control over financial reporting, and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters.

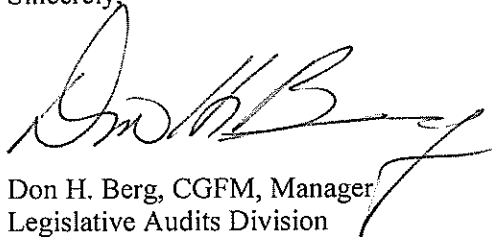
The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered when assessing the results of our audit.

The District has not presented the Management Discussion and Analysis that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be part of, the basic financial statements.

The budgetary comparison information on page 12 is not a required part of the basic financial statements, but is supplementary information required to accompany those financial statements. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purpose of additional analysis as required by OMB *Circular A-133*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Sincerely,

A handwritten signature in black ink, appearing to read 'Don H. Berg', with a stylized flourish extending from the end of the signature.

Don H. Berg, CGFM, Manager
Legislative Audits Division

STATE OF IDAHO
CENTRAL DISTRICT HEALTH DEPARTMENT (IV)
STATEMENT OF NET ASSETS - CASH BASIS
AS OF JUNE 30, 2010

	Governmental Activities
ASSETS	
Cash and Cash Equivalents	\$1,911,073
Total Assets	<u>\$1,911,073</u>
NET ASSETS	
Unrestricted	\$1,911,073
Total Net Assets	<u>\$1,911,073</u>

The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
CENTRAL DISTRICT HEALTH DEPARTMENT (IV)
STATEMENT OF ACTIVITIES - CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2010

PROGRAMS	Cash Disbursements	PROGRAM RECEIPTS		Net (Disbursements) Receipts and Changes in Net Assets
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Administration and Board of Health	\$709,674	\$0	\$6,919	(\$702,755)
Community Health Services/Education	6,477,265	783,421	4,731,312	(962,532)
Environmental Health	1,624,759	610,752	337,660	(676,347)
General Support Services	1,251,626	0	10,259	(1,241,367)
Total Governmental Activities	<u>\$10,063,324</u>	<u>\$1,394,173</u>	<u>\$5,086,150</u>	<u>(\$3,583,001)</u>
General Receipts:				
State Appropriation				\$2,006,900
Interest Receipts				5,990
County Receipts				<u>1,751,448</u>
Total General Receipts				<u>\$3,764,338</u>
Increase in Net Assets				181,337
Beginning Net Assets (As Restated)				<u>1,729,736</u>
Ending Net Assets				<u>\$1,911,073</u>

The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
CENTRAL DISTRICT HEALTH DEPARTMENT (IV)
STATEMENT OF CASH BASIS ASSETS AND FUND BALANCE
GOVERNMENTAL FUND
AS OF JUNE 30, 2010

	Special Revenue Fund
ASSETS	
Cash and Cash Equivalents	\$1,911,073
Total Assets	<u>\$1,911,073</u>
FUND BALANCE	
Unreserved - Special Revenue Fund	\$1,911,073
Total Cash Basis Fund Balance	<u>\$1,911,073</u>

The accompanying notes are an integral part of these financial statements.

STATE OF IDAHO
CENTRAL DISTRICT HEALTH DEPARTMENT (IV)
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND CHANGES IN CASH BASIS FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2010

	Special Revenue Fund 0290	Millennium Fund 0499	Total Governmental Funds
RECEIPTS			
Health and Professional Services	\$1,438,391	\$55,300	\$1,493,691
Interest	5,990	0	5,990
Federal Grants	4,791,869	0	4,791,869
State Grants	96,089	0	96,089
City/County Grants	1,850,122	0	1,850,122
State General Fund Support	2,006,900	0	2,006,900
Total Receipts	<u>\$10,189,361</u>	<u>\$55,300</u>	<u>\$10,244,661</u>
DISBURSEMENTS			
Administration and Board of Health	\$709,674	\$0	\$709,674
Community Health Services/Education	6,421,965	55,300	6,477,265
Environmental Health	1,624,759	0	1,624,759
General Support Services	1,251,626	0	1,251,626
Total Disbursements	<u>\$10,008,024</u>	<u>\$55,300</u>	<u>\$10,063,324</u>
Excess (Deficiency) of Receipts Over Disbursements -			
Net Change in Cash Balance	\$181,337	\$0	\$181,337
Beginning Cash Basis Fund Balance, as restated	<u>1,729,736</u>	<u>0</u>	<u>1,729,736</u>
Ending Cash Basis Fund Balance	<u><u>\$1,911,073</u></u>	<u><u>\$0</u></u>	<u><u>\$1,911,073</u></u>

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 – REPORTING ENTITY

In determining how to define Central District Health Department for financial reporting purposes, management has considered all potential component units in accordance with GASB Statement 14. The legislature created seven health districts throughout the State in 1970. In 1976, the legislature expressed specific intent that the districts were not to be considered State agencies, but were to be recognized as authorized governmental entities. Although the districts are not State agencies, all districts have opted to process their financial transactions through the State accounting system. The District is governed by a seven member Board of Health with representation from each county in the district. The acting county commissioners for each county located within the District appoint members as follows: three members from Ada County; two members from Elmore County; and one member each from Boise and Valley Counties.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Beginning in fiscal year 2010 the District elected to change its financial statement presentation from the accrual basis of accounting to cash basis, or an *Other Comprehensive Basis of Accounting (OCBOA)*. The cash basis of accounting, while an acceptable basis of accounting under *Statements on Auditing Standards (SAS)* 62, differs from Generally Accepted Accounting Principles (GAAP) widely recognized in the United States. Governmental Accounting Standards Board (GASB) pronouncements have been applied to the extent applicable to the cash basis of accounting. See Note 6 for the effect of the change in accounting principle.

Government-Wide Financial Statements

The government-wide financial statements (e.g. the Statement of Net Assets – Cash Basis and the Statement of Activities – Cash Basis) report information on all activities of the District. These activities are financed through State General Fund appropriations, county contributions, federal grants, and program receipts.

The Statement of Net Assets – Cash Basis represents the District's cash and cash equivalent balances of the governmental activities at year end. The Statement of Activities – Cash Basis demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. The receipts and disbursements are segregated by activity and then by function. Additionally, receipts are classified as program or general receipts. Program receipts are recognized when cash is received and include receipts for services provided, grants, and contributions. General receipts include State General Fund appropriation, county contributions, and interest received.

Fund Financial Statements

The District accounts for certain functions or activities in separate funds in order to assist with financial reporting, and to comply with legislative requirements. Fund financial statements are prepared on a cash basis with a focus on major funds. Each major fund is presented in its own column. Non-major funds are presented in a separate, aggregated column.

Functions of the District are financed through governmental funds. The District has one major governmental fund. The Special Revenue Fund accounts for all financial resources of the District, except those required to be accounted for in the Millennium Fund.

In the governmental fund financial statements, receipts are reported by source and disbursements are reported by function.

Basis of Accounting

The cash basis of accounting is applied in preparing the District's financial statements. Receipts are recorded in the general ledger, and reported in the financial statements when cash is received rather than when revenue is earned. Disbursements are recorded in the general ledger, and reported in the financial statements when cash is paid rather than when a liability is incurred.

Some assets and related revenues along with some liabilities and related expenses are not recorded in these financial statements. The cash basis of accounting precludes the inclusion of certain accounts and related revenue and expense items in the financial statements. Items not included are accounts receivable, accounts payable, revenue earned not collected, expenses accrued for goods and services not paid, and accrued liabilities and related expenses. This information is not recorded in the presentation of these financial statements.

Assets, Liabilities, and Net Assets or Fund Equity

Cash and Cash Equivalents

The State Treasurer is the custodian of the District's cash and cash equivalents. The District's primary governmental fund cash and cash equivalents are considered to be cash on hand and are on deposit with the State Treasurer's Office.

Cash equivalents are reported at fair value. Additional disclosure is identified in Note 3.

Capital Assets

Acquisitions of property, plant, and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

Compensated Absences

The District, as a separate political subdivision, has elected to follow State rules on compensated absences. Upon termination, accrued leave balances such as vacation and overtime are paid as cash payments to employees. Consistent with cash basis accounting, compensated absences earned are not reflected as a liability in the accompanying financial statements.

Pension Plan

The District participates in a pension plan, further described in Note 4. The District recognizes the employer contribution to the plan when paid. Note 4 further details employer/employee contributions and benefits of the plan.

Net Assets

Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

Fund Equity

The District reserves any portion of fund balance which is not available for appropriation or is legally restricted by outside parties for use for a specific purpose. Unreserved fund balance indicates that portion of fund balance which is available for appropriation in future periods.

NOTE 3 – CASH AND CASH EQUIVALENTS

The District participates in the State Treasurer's internal and external investment pools. The Idle fund is an internal investment pool managed by the State Treasurer's Office on behalf of participants. Money not needed to meet immediate operating obligations is invested in accordance with Idaho Code. Participation in the Idle fund is involuntary.

The District also participates in the Local Government Investment Pool (LGIP), an external investment pool sponsored by the State Treasurer's Office. In order to earn a higher yield, Idaho governmental entities may voluntarily deposit moneys not needed to meet immediate operating obligations in this pool.

Idaho Code, Sections 67-1210 and 67-1210A, restricts the State Treasurer to certain types of investments.

Credit Ratings

During 2010, the State Treasurer elected to drop the ratings service for the external investment pools and the funds are unrated.

Interest rate risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the District's investments. This can occur when investments are fixed for longer periods.

Custodial credit risk

Custodial credit risk is the risk that in the event of financial institution failure, the District's deposits may not be returned. Some of the District's funds may be exposed to custodial credit risk as some funds invested in the IDLE Pool may not be covered by FDIC insurance.

The following schedule represents the District's investments in the external investment pool and the pool's weighted average maturity at June 30, 2010:

<u>LGIP</u>	<u>Fair Value</u>	<u>Weighted Average Maturity</u>
June 30, 2010	\$1,710,557	69 days

The District does not have a separate formal investment policy.

Additional information including the investment pool's financial statements is provided in the statewide *Comprehensive Annual Financial Report (CAFR)*, which is available from the Office of the State Controller or its website.

NOTE 4 – PENSION PLAN

The Public Employee Retirement System of Idaho (PERSI) was created by the Idaho State Legislature and administers the PERSI Base Plan and the PERSI Choice Plan. The authority to establish and amend benefit provisions is established in Idaho Code. Designed as a mandatory system for eligible State and school district employees, the legislation provided for political subdivisions to participate by contractual agreement with PERSI. PERSI's annual financial reports are available from PERSI or on its website.

The Base Plan is a cost-sharing, multiple-employer defined benefit retirement plan requiring that both the member and the employer contribute. The plan provides benefits based on members' years of service, age and compensation. In addition, benefits are provided for disability or death and to survivors of eligible members or beneficiaries.

After five years of credited service, members become fully vested in retirement benefits earned to date. Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. For each month of credited service, the annual service retirement allowance is 2.0% of the average monthly salary for the highest consecutive 42 months.

The contribution requirement of the District and its employees are established and may be amended by the PERSI retirement Board. For the period from July 1, 2009 through June 30, 2010, the required contribution rate as a percent of covered payroll was 6.23% for general members. The employer rate as a percentage of covered payroll was 10.39% for general members. The District contributions required and paid were \$570,381, \$566,937, and \$529,216 for the three years ended June 30, 2008, 2009, and 2010, respectively.

The PERSI Choice Plan is a defined-contribution retirement plan. The defined-contribution plan includes the 401(k) and the 414(k). Statutes governing the PERSI Choice Plan are found in Idaho Code, Title 59, Chapter 13. The 414(k) plan was established for gain sharing allocations from the PERSI Base Plan. The gain sharing amount, if any, is based on funding levels in the PERSI Base Plan.

The 401(k) plan is open to all active PERSI Base Plan members. Eligibility for the 414(k) gain sharing requires 12 months of active PERSI membership as defined in Idaho statutes and PERSI rules. The assets of the 401(k) and the 414(k) are comingled for investment and record keeping purposes. The other significant accounting policies are the same as the PERSI Base Plan.

Participants in the 414(k) can make tax-deferred contributions up to 100% of their gross salary less deductions and subject to the IRS contribution limit. Participants direct their own investment mix without restriction and may elect to change their deferral every pay period. For the audit period, no voluntary employer matching contributions have been made.

NOTE 5 – POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

The State funds, or partially funds, post-employment benefits relating to health, disability, and life insurance. Idaho Code, Sections 67-5760 to 67-5768 and 72-1335, establishes the benefits and contribution obligations. The District participates in the State of Idaho's post-employment benefit programs. The State administers the retiree health care plan which allows retirees to purchase health care insurance coverage for themselves and eligible dependents. Effective July 1, 2009, legislative changes to the retiree health care plan regarding eligibility stipulate that an officer or employee must be an active employee on or before June 30, 2009, and retire directly from State service. The maximum benefit is \$1,860 per retiree per year. Beginning January 1, 2010, coverage was not available to Medicare-eligible retirees or their Medicare-eligible dependents. These changes have significantly reduced the liability.

The State provides long-term disability income benefits for active employees who become disabled, generally up to a maximum age of 70. The District pays 100% of the cost of the premiums, and the contribution rate for the period was 0.324% of payroll in fiscal year 2010.

For up to 30 months following the date of disability, an employee is entitled to continue health care coverage under the State plan. The District pays 100% of the District's share of medical and dental premiums while the employee remains disabled. The employee is required to pay the normal active employee contribution for the plan and rate category in which the employee is enrolled. The District's contribution for the period was \$7.61 per active employee per month in fiscal year 2010.

The State provides basic life and dependent life coverage for disabled employees, generally up to a maximum age of 70. The District pays 100% of the cost of the premiums.

The State is reporting the liability for the retiree health care and long-term disability benefits. The District made no contributions towards the liability during fiscal year 2010. Specific details of these OPEB are available in the CAFR.

NOTE 6 – CHANGE IN ACCOUNTING PRINCIPLE

Change of Accounting Principle: The closed beginning trial balance was restated at July 1, 2009 to reflect a change in accounting principle. The District elected to present the financial statements on a cash basis beginning with the fiscal year ended June 30, 2010. Formerly, the District presented full and modified accrual statements in accordance with GAAP. Management of the District has elected the cash basis of accounting requiring restatement of certain beginning balances of accounts listed in the financial statements.

Government-wide Statements

Total assets were restated by \$4,906,472, and total liabilities were restated by \$750,393. The net effect of these restatements on the closed beginning balance of net assets for 2009 was to decrease net assets by \$4,156,079, from \$5,885,815 to \$1,729,736.

Fund Financial Statements

Total assets were restated by \$1,078,472, and total liabilities were restated by \$494,022. The net effect of these restatements on the closed beginning fund balance for 2009 was to decrease the fund balance by \$584,450, from \$2,314,186 to \$1,729,736.

NOTE 7 – RISK MANAGEMENT

The District is exposed to various risks of property and casualty losses, and injuries to employees. Accordingly, the District belongs to the State of Idaho Risk Management and Group Insurance internal service funds, available to all State entities. Risk Management provides property and general liability risk coverage for its members. General liability claims are self-insured up to the Idaho Tort Claims Act maximum of \$500,000 for each occurrence; property damage claims up to \$250,000 per occurrence annually; and physical damage to covered vehicles at actual cash value. The District also participates in the Idaho State Insurance Fund which purchases commercial insurance for claims not self-insured by the above coverage and for other identified risks of loss, including workers' compensation insurance. Details of the Risk Management and Group Insurance coverage can be found in the statewide *CAFR*.

REQUIRED SUPPLEMENTARY INFORMATION

STATE OF IDAHO
CENTRAL DISTRICT HEALTH DEPARTMENT (IV)
SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS - BUDGET TO ACTUAL
GOVERNMENTAL FUND
FOR THE YEAR ENDED JUNE 30, 2010

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
RECEIPTS				
State	\$2,209,200	\$2,006,800	\$2,006,900	\$100
County	1,887,166	1,887,166	1,751,448	(135,718)
Grants and Contracts	3,466,865	5,097,300	5,041,932	(55,368)
Fees	1,529,650	1,356,823	1,394,173	37,350
Interest	34,800	4,700	5,990	1,290
Other	32,600	35,215	44,218	9,003
Reserve	0	159,150	0	(159,150)
	<u>\$9,160,281</u>	<u>\$10,547,154</u>	<u>\$10,244,661</u>	<u>(\$302,493)</u>

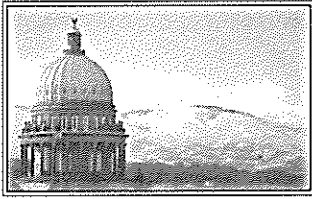
	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
DISBURSEMENTS				
Personnel Costs	\$7,293,345	\$7,783,275	\$7,433,566	\$349,709
Operating	1,866,936	2,702,829	2,561,009	141,820
Capital Outlay	0	61,050	68,749	(7,699)
Total Expenditures	<u>\$9,160,281</u>	<u>\$10,547,154</u>	<u>\$10,063,324</u>	<u>\$483,830</u>

The accompanying notes are an integral part of this financial schedule.

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1. BUDGET COMMITTEE

The chairmen of the boards of county commissioners located within the Central District Health Department serve as the Budget Committee for the District. The District's Board submits the budget to the Budget Committee. The budget is prepared on a cash basis. The budget for the District is approved by a majority of the Budget Committee. Any adjustments to the budget are approved by the Board of Health.



Legislative Services Office Idaho State Legislature

Serving Idaho's Citizen Legislature

Jeff Youtz
Director

March 2, 2011

Independent Auditor's Report on Internal Control over
Reporting and on Compliance and Other Matters Based
on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards*

Russell A. Duke, Director
Central District Health Department (IV)
707 N. Armstrong Place
Boise, ID 83704-0825

Steven F. Scanlin, J.D., Chair
District IV Board of Health
P.O. Box 2631
Boise, ID 83701-2631

Dear Mr. Duke and Mr. Scanlin:

We have audited the financial statements of the governmental activities, major fund, and the remaining fund information of the Central District Health Department (IV) as of and for the year ended June 30, 2010, which collectively comprise the District's basic financial statements and have issued our report thereon dated March 2, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with cash basis, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Mike Nugent, Manager
Research & Legislation

Cathy Holland-Smith, Manager
Budget & Policy Analysis

Don H. Berg, Manager
Legislative Audits

Glenn Harris, Manager
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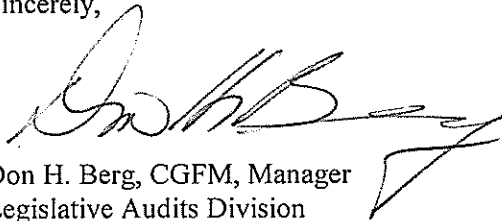
Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

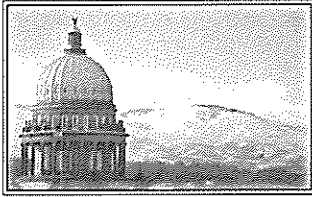
As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the State of Idaho, the Central District Health Department (IV), and the District IV Board of Health and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink, appearing to read 'Don H. Berg', with a stylized flourish extending from the end.

Don H. Berg, CGFM, Manager
Legislative Audits Division



Legislative Services Office

Idaho State Legislature

Serving Idaho's Citizen Legislature

Jeff Youtz
Director

March 2, 2011

Independent Auditor's Report on Compliance with
Requirements Applicable to Each Major Program
and on Internal Control over Compliance in
Accordance with OMB Circular A-133

Russell A. Duke, Director
Central District Health Department (IV)
707 N. Armstrong Place
Boise, ID 83704-0825

Steven F. Scanlin, J.D., Chair
District IV Board of Health
P.O. Box 2631
Boise, ID 83701-2631

Dear Mr. Duke and Mr. Scanlin:

Compliance

We have audited the compliance of the Central District Health Department (IV) with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2010. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the District's management. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB *Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB *Circular A-133* require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements, and performing such other procedures that we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

The management of the District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with requirements that could have a direct, material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on the internal control over compliance in accordance with OMB *Circular A-133*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Idaho Legislature, the management of the Central District Health Department (IV), and the federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink, appearing to read 'Don H. Berg', with a stylized flourish extending from the end.

Don H. Berg, CGFM, Manager
Legislative Audits Division

STATE OF IDAHO
CENTRAL DISTRICT HEALTH DEPARTMENT (IV)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Federal Grantor/Program Title	Federal CFDA #	Federal CFDA Program Title	Contract Number	Pass Through Entities	Contract Period	Contract Amount	FY 2010 Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE							
WIC Administration	10.557	Special Sup. Nutrition Prog./Women, Infants & Children	HC626300	1	10/1/08 - 9/30/09	\$1,256,817	\$206,704
WIC Administration	10.557	Special Sup. Nutrition Prog./Women, Infants & Children	HC658700	1	10/1/09 - 9/30/10	1,423,401	1,104,550
Total CFDA 10.577							\$1,311,254
TOTAL U.S. DEPARTMENT OF AGRICULTURE							\$1,311,254
U.S. ENVIRONMENTAL PROTECTION AGENCY							
Public Drinking Water	66.432	State Public Water System Supervision	\$317	3	7/1/09 - 6/30/11	119,908	\$58,001
Total CFDA 66.432							\$58,001
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY							\$58,001
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Medical Reserve Corps	93.008	Medical Reserve Corps	MRC090229	4	1/1/09 - 7/31/09	5,000	\$5,000
Total CFDA 93.008							\$5,000
H1N1 Flu Phase I, II, & III	93.069	Ctrs. For Disease Control/Prevent. Pub. Health Prepare.	HC660600	1	9/15/09 - 7/30/10	1,443,704	\$1,147,663
H1N1 Epi Investigations	93.069	Ctrs. For Disease Control/Prevent. Pub. Health Prepare.	HC664600	1	9/18/09 - 7/30/10	38,500	13,293
Total CFDA 93.069							\$1,160,956
TB/Directly Observed Therapy	93.116	Proj. Grants/Coop. Agmt. TB Control Programs	HC631800	1	1/1/09 - 12/31/09	18,349	\$5,540
TB/Directly Observed Therapy	93.116	Proj. Grants/Coop. Agmt. TB Control Programs	HC675200	1	1/1/10 - 12/31/10	13,065	11,765
Total CFDA 93.116							\$17,305
Family Planning (X)	93.217	Family Planning Services	HC604900	1	7/1/08 - 6/30/09	194,348	\$0
Family Planning (X)	93.217	Family Planning Services	HC646300	1	6/30/09 - 6/29/10	226,033	225,913
Total CFDA 93.217							\$225,913
Adolescent Pregnancy Prevention	93.235	Abstinence Education Programs	HC666300	1	10/1/09 - 6/30/10	15,000	\$14,359
Total CFDA 93.235							\$14,359
Tobacco Use Prevention	93.283	Ctrs. For Disease Control/Prevent. Invest./Tech. Asst.	HC635600	1	3/30/09 - 3/29/11	67,538	\$27,695
Comprehensive Cancer Control	93.283	Ctrs. For Disease Control/Prevent. Invest./Tech. Asst.	HC604200	1	6/30/08 - 6/29/10	34,000	17,000
West Nile	93.283	Ctrs. For Disease Control/Prevent. Invest./Tech. Asst.	HC639700	1	5/15/09 - 12/31/09	3,850	3,289
West Nile	93.283	Ctrs. For Disease Control/Prevent. Invest./Tech. Asst.	HC685400	1	6/15/10 - 12/31/10	3,000	456
Bioterrorism	93.283	Ctrs. For Disease Control/Prevent. Invest./Tech. Asst.	HC612800	1	8/10/08 - 8/9/09	396,882	60,932
Bioterrorism	93.283	Ctrs. For Disease Control/Prevent. Invest./Tech. Asst.	HC651000	1	8/10/09 - 8/9/10	383,772	333,093
Bioterrorism - Epi	93.283	Ctrs. For Disease Control/Prevent. Invest./Tech. Asst.	HC615700	1	8/10/08 - 8/9/09	129,600	1,373
Bioterrorism - Epi	93.283	Ctrs. For Disease Control/Prevent. Invest./Tech. Asst.	HC648800	1	8/10/09 - 8/9/10	128,396	116,773
NEDSS	93.283	Ctrs. For Disease Control/Prevent. Invest./Tech. Asst.	HC637900	1	4/1/09 - 12/31/09	33,703	16,252
NEDSS	93.283	Ctrs. For Disease Control/Prevent. Invest./Tech. Asst.	HC673600	1	1/1/10 - 12/31/10	34,393	21,126
Total CFDA 93.283							\$597,989
Immunization Registry	93.558	Temporary Assistance for Needy Families	HC647200	1	7/1/09 - 3/12/10	37,685	\$37,685
Total CFDA 93.558							\$37,685
Refugee Assistance	93.566	Refugee/Entrant Asst. State Admin Programs	REF 2009	6	10/1/08 - 9/30/09	156,075	\$39,457
Refugee Assistance	93.566	Refugee/Entrant Asst. State Admin Programs	REF 2010	6	10/1/09 - 3/31/10	90,527	90,527
Refugee Assistance	93.566	Refugee/Entrant Asst. State Admin Programs	HC680800	1	3/29/10 - 6/30/10	5,000	3,597
Total CFDA 93.566							\$133,581
Child Care	93.575	Child Care Development Block Grant	WC056100	1	7/1/06 - 3/31/10	Variable	\$116,671
Child Care	93.575	Child Care Development Block Grant	WC065400	1	4/1/10 - 6/30/11	1,245,625	170,663
Total CFDA 93.575							\$287,334
Refugee ORR	93.576	Refugee Entrant Assist. Discretionary Grants	REF 2010	6	10/1/09 - 5/31/10	15,000	\$15,000
Total CFDA 93.576							\$15,000
Smoke-Free Parks	93.723	ARRA - Prevention and Wellness	HC635600	1	4/1/10 - 3/29/11	9,500	\$3,277
Total CFDA 93.723							\$3,277

STATE OF IDAHO
CENTRAL DISTRICT HEALTH DEPARTMENT (IV)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2010

Federal Grantor/Program Title	Federal CFDA #	Federal CFDA Program Title	Contract Number	Pass Through Entities	Contract Period	Contract Amount	FY 2010 Federal Expenditures
Living Well in Idaho Total CFDA 93.725	93.725	ARRA-Chronic Disease Self-Mgt. Program	HC682300	1	6/2/10 - 3/31/11	\$72,653	\$973
							\$973
Bioterrorism - HRSA	93.889	Natl. Bioterrorism Hosp. Preparedness	HC613400	1	8/9/08 - 8/8/09	412,038	\$28,094
Bioterrorism - HRSA	93.889	Natl. Bioterrorism Hosp. Preparedness	HC650000	1	8/9/09 - 6/30/10	333,126	321,757
H1N1 Pandemic Flu	93.889	Natl. Bioterrorism Hosp. Preparedness	HC661200	1	9/15/09 - 7/30/10	72,653	72,653
Total CFDA 93.889							\$422,504
HIV Prevention	93.940	HIV Prevent. Activities Health Dept. Based	HC633900	1	1/1/09 - 12/31/09	38,987	\$6,540
HIV Prevention	93.940	HIV Prevent. Activities Health Dept. Based	HC676700	1	1/1/10 - 12/31/10	38,088	18,345
Total CFDA 93.940							\$24,885
HIV Surveillance	93.944	HIV/AIDS Virus Syndrome Surveillance	HC631000	1	1/1/09 - 12/31/09	3,500	\$14
HIV Surveillance	93.944	HIV/AIDS Virus Syndrome Surveillance	HC674300	1	1/1/10 - 12/31/10	3,500	2,999
Total CFDA 93.944							\$3,013
STD Prevention	93.977	Prevent. Health Svcs. Sexually Transmitted Disease Cont.	HC676700	1	1/1/10 - 12/31/10	61,640	\$61,564
Total CFDA 93.977							\$61,564
Diabetes Education	93.988	Coop. Agmts. State-Based Diabetes Cont. Prog./Eval. Surveil. S	HC636800	1	3/30/09 - 3/29/10	18,650	\$12,675
Diabetes Education	93.988	Coop. Agmts. State-Based Diabetes Cont. Prog./Eval. Surveil. S	HC679800	1	4/1/210 - 3/31/11	20,500	6,761
Total CFDA 93.988							\$19,436
Injury Prevention	93.991	Prevent. Health & Health Svcs. Block Grant	HC622800	1	10/1/08 - 9/30/09	48,000	\$4,357
Injury Prevention	93.991	Prevent. Health & Health Svcs. Block Grant	HC658000	1	10/1/09 - 9/30/10	72,000	59,573
Total CFDA 93.991							\$63,930
Family Planning (V)	93.994	Maternal and Child Health Svcs. Block Grant	HC665600	1	10/1/09 - 9/30/10	113,617	\$113,617
Oral Health	93.994	Maternal and Child Health Svcs. Block Grant	HC642700	1	7/1/09 - 6/30/10	30,521	30,521
Communicable Disease (MCH)	93.994	Maternal and Child Health Svcs. Block Grant	HC623700	1	10/1/08 - 9/30/09	45,132	6,635
Communicable Disease (MCH)	93.994	Maternal and Child Health Svcs. Block Grant	HC659800	1	10/1/09 - 9/30/10	46,169	20,135
Total CFDA 93.994							\$170,908
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							\$3,265,612
TOTAL CASH EXPENDITURES							\$4,634,867
NON - CASH EXPENDITURES							
WIC Food Vouchers	10.557	Special Sup. Nutrition Prog./Women, Infants & Children			7/1/09 - 6/30/10		\$4,579,019
Contraceptives	93.217	Family Planning Service			7/1/09 - 6/30/10		140,215
TOTAL NON - CASH EXPENDITURES							4,719,234
TOTAL EXPENDITURES OF FEDERAL AWARDS							\$9,354,101

PASS - THROUGH ENTITY LEGEND:

1 = IDAHO DEPARTMENT OF HEALTH AND WELFARE
3 = IDAHO DEPARTMENT OF ENVIRONMENTAL QUALITY
4 = NACCHO
6 = IDAHO NORTH CENTRAL DISTRICT HEALTH DEPARTMENT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the District and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB *Circular A-133, Audits of States, Local Governments, and Non Profits Organizations*.

The CFDA refers to the *Catalog of Federal Domestic Assistance*, which is a government-wide list of individual federal programs.

NOTE 2. WIC FOOD VOUCHERS

The District uses the Idaho Department of Health and Welfare's determination of eligibility, if one exists, for clients participating in the Women, Infants and Children (WIC) program. If a client has not applied through the Idaho Department of Health and Welfare for eligibility in federal programs, the District determines eligibility for participation in the WIC program using federal guidelines specific to the program.

Within the WIC program, the District distributes food checks to clients and controls unissued food checks. The Idaho Department of Health and Welfare issues and redeems food checks, controls the food checks issued, and reviews program compliance. The value of the food checks redeemed through the Idaho Department of Health and Welfare during fiscal year 2010 was \$4,579,019.

NOTE 3. VALUE OF CONTRACEPTIVES

The District provides contraceptives on a sliding fee scale to eligible clients of the federally funded Reproductive Health Clinic. The Idaho Department of Health and Welfare purchases the contraceptives and supplies them to the District as needed. The value of the contraceptives was \$140,215 in fiscal year 2010.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I. SUMMARY OF AUDITOR'S RESULTS

Basic Financial Statements

1. The independent auditor's report on the basic financial statements expressed an unqualified opinion.
2. The audit of the basic financial statements did not disclose a significant deficiency that was considered a material weakness.
3. The audit did not disclose any instances of noncompliance considered material to the basic financial statements.

Federal Awards

4. The audit did not disclose any significant deficiencies in internal control over major programs.
5. The independent auditor's report on compliance for major programs expressed an unqualified opinion for all major programs.
6. The audit did not disclose any findings that must be reported in accordance with criteria in Section 510a of OMB *Circular A-133*.
7. Major programs are listed below:

<u>Program Title</u>	<u>CFDA Number</u>
WIC	10.557
Public Health Emergency Preparedness	93.069
Hospital Preparedness	93.889
Family Planning, Title X	93.217
CDC – Bioterrorism	93.283

8. The dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
9. Central District Health Department (IV) did qualify as a low-risk auditee as defined by OMB *Circular A-133*.

SECTION II. FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS

NONE

SECTION III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

NONE

AGENCY RESPONSE



CENTRAL
DISTRICT

HEALTH
DEPARTMENT

MAIN OFFICE • 707 N. ARMSTRONG PL. • BOISE, ID 83704-0825 • (208) 375-5211 • FAX 327-8500

*"To improve the health of our communities by identifying sustainable solutions to community health issues,
developing partnerships for implementation of strategies, and demonstrating our success through measurement of outcomes."*

March 2, 2011

Mr. Don Berg, Manager
Legislative Audits
Legislative Services Office
PO Box 83720
Boise, Idaho 83720-0054

Re: FY 2010 Audit Report

Dear Mr. Berg:

We have reviewed the audit report for fiscal year 2010 and agree with the results. We are pleased that the hard work of our dedicated staff is reflected in an audit report with an unqualified opinion and no findings.

We would like to acknowledge Patrick Aggers, CPA, Auditor in Charge, and the other members of the audit team for the professional and efficient manner in which they handled this audit.

Our staff will continue to work toward achieving our vision of healthy people in healthy communities while remaining accountable to Idaho citizens for the resources they have placed in our trust.

Sincerely,

Russell A. Duke,
Director

Serving Valley, Elmore, Boise, and Ada Counties

Ada / Boise County Office
707 N. Armstrong Pl.
Boise, ID 83704
Enviro. Health: 327-7499
Reproductive Health: 327-7400
Immunizations: 327-7450
Senior Nutrition: 327-7460
WIC: 327-7488
FAX: 327-8500

Elmore County Office
520 E. 8th St. North
Mountain Home, ID 83647
Enviro. Health: 587-9225
Family Health: 587-4407
WIC: 587-4409
FAX: 587-3521

Valley County Office
703 N. 1st St.
McCall, ID 83638
Ph. 634-7194
FAX: 634-2174

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APPENDIX

HISTORY

The following is a chronological history of the basic health care services that the State has provided to the public.

- 1907 – The State Board of Health and counties that had local boards of health were statutorily authorized joint responsibility for public health.
- 1947 – A public health district law was enacted that permitted two or more counties to establish a public health district. Participation in the forming of the health districts was voluntary
- 1970 – The legislature established a law that created seven mandatory public health districts. In Central District Health (IV), the counties designated were Ada, Boise, Elmore, and Valley.
- 1976 – Legislative intent was expressed that the health districts are not State agencies, and that they be recognized as authorized governmental entities.
- 1986 – Idaho Code was amended to allow district health departments to promulgate rules and regulations without the State Board of Health's approval.
- 1993 – The legislature clarified the need for district health departments to use the Idaho Administrative Procedures Act for fees and rules.
- 2007 – Legislation changing Idaho Code, Section 39-412 to reflect a change in the compensation of Board members, to reference Idaho Code, Section 59-509(I).
- 2007 – Legislation changing Idaho Code, Section 39-411, composition of districts' boards of health, to allow those districts comprising eight counties to consist of not less than eight members and no more than nine members.
- 2008 – Legislation changing Idaho Code, Section 39-414 to reflect the following language change: "For purposes of this chapter, a public health district is not a subdivision of the state and is considered an independent body corporate and politic . . ." in terms of negotiating long-term debt financing.

PURPOSE

The purpose of the District is to prevent disease, disability, and premature death; to promote healthy lifestyles; and protect and promote the health and quality of our environment.

STATUTORY AUTHORITY

The statutory authority for the District is found in Idaho Code, Title 39, Chapter 4.

ORGANIZATION

The District is supervised by a seven-member board appointed by the county commissioners of the counties served. Board members serve staggered five-year terms, and are reimbursed \$75 per working day plus all necessary travel expenses. The board appoints a director to administer and manage day-to-day activities of the District. Three physicians provide medical consulting services to the District.

The District is organized into seven major sections:

1. Management Services – Provides support (administration and human resources) to the District's other sections.
2. WIC – Provides services related to the federal Women, Infants, and Children's nutrition program.

3. Environmental Health – Provides services related to drinking water protection, food inspections, septic system inspections, and child care facility inspections.
4. Community Health – Provides health education and promotion to the public related to dental care, diabetes, injury prevention, and tobacco control.
5. Communicable Disease Control and Public Health Preparedness – Provides preparedness and epidemiology services.
6. Clinical Services – Provides services related to family planning, immunizations, tuberculosis (TB), sexually transmitted diseases (STD), and HIV intervention.
7. General Support – Provides budget, accounting, and IT support.

The District has a central office in Boise and two satellite offices in McCall and Mountain Home. An organizational chart is included.

STAFFING

At the end of fiscal year 2010, the District had 170 employees, including nurses, nutritionists, environmental health specialists, dental hygienists, and supporting staff members.

FUNDING

Financing for the District comes from State General Fund appropriations; county contributions; Tobacco Millennium Fund appropriations; federal, State, and private contracts; and fees and donations. The amount included in the District's General Fund appropriation request is determined by Idaho Code, Section 39-425. The Idaho legislature sets the District's annual General Fund appropriation, which can be more or less than the amount requested.

The District receives funds from contracts with the Idaho Department of Health and Welfare, other governmental agencies, clients who receive public health services (e.g., client fees, donations, client insurance, and Medicaid), and fees for environmental inspections and licenses.

ORGANIZATION OF CENTRAL DISTRICT HEALTH DEPARTMENT

"To improve the health of our communities by identifying sustainable solutions to community health issues, developing partnerships for implementation of strategies, and demonstrating our success through measurement of outcomes."

OFFICE OF ADMINISTRATION
Donna Mahan
Provide support to Director and Board of Health.

OFFICE OF COMMUNICATIONS
Dave Folsch
Provide all internal and external communication.

OFFICE OF FACILITIES
Guadalupe Sanchez
Provide oversight of building, maintenance, repair and remodeling.

OFFICE OF FINANCIAL SUPPORT
Meghan Muguira
Provide fiscal accountability for the organization.

OFFICE OF GRANT WRITING
Hilary Flint-Wagner
Provide diverse funding streams for the organization.

OFFICE OF HUMAN RESOURCES
Janet Peck
Provide human resource oversight for the organization.

OFFICE OF INFORMATION SYSTEMS AND TELECOMMUNICATION
Margaret Ross
Provide information and communication systems for the organization.

CENTRAL DISTRICT HEALTH DEPARTMENT - BOARD OF HEALTH

DISTRICT DIRECTOR* - Russell A. Duke

DEPUTY DIRECTOR* - Cindy Trail



*In the absence of the District Director, all his direct reports will report directly to the Deputy Director. In the absence of the Deputy Director, all her direct reports will report directly to the District Director.

OFFICE OF COMMUNICABLE DISEASE CONTROL AND PUBLIC HEALTH PREPAREDNESS

Nikki Sakata

Provide analysis, monitoring and reporting of the health of the community to limit the spread of communicable diseases. Coordinate activities to prepare for, and respond to, health threats and emergencies.

- Community Assessment
- Disease Surveillance
- Education & Training
- Emergency Response Planning
- Epidemiology
- Health Alert Network
- Hospital & Health Care Preparedness
- P.H. Competency
- Readiness Assessment
- Refugees
- TB Control
- Vulnerability & Risk Assessments

OFFICE OF ENVIRONMENTAL HEALTH

Rob Howarth

Provide public health education and regulation to ensure a safe and healthy environment.

- Child Care
- Drinking Water
- Food
- Land Development
- Child Care Health & Safety
- Sewage
- Solid Waste
- Swimming Pools
- Vital Statistics

OFFICE OF IMMUNIZATIONS AND CHILDRENS SERVICES

Teresa Collins

Provide clinical and educational preventative health services.

- Childhood Immunizations
- Immunizations Registry
- Risk Management

OFFICE OF REPRODUCTIVE HEALTH SERVICES

Lorraine Fortunati

Provide clinical and educational reproductive health services.

- Family Planning
- Pregnancy Risk Reduction
- H.I.P.A.A.
- Adolescent Outreach
- Presumptive Eligibility
- Nurse-Family Partnership
- STD Clinical Services
- Women's Health Check

OFFICE OF Women, Infants and Children (WIC)

Angela Spain

Provide supplemental foods and nutrition education to pregnant and breastfeeding women and children up to five (5) years of age.

- WIC
- General Nutrition
- PWC

OFFICE OF COMMUNITY HEALTH PROMOTION AND EDUCATION

Nancy Rush

Provide opportunities for community partnerships to promote health through education and screening to prevent and reduce risk of disease and injury.

- Injury Prevention Programs
- Cardiovascular Health/Cholesterol Screening
- Diabetes Awareness
- Physical Activity and Nutrition
- Tobacco Use Prevention and Cessation
- Indoor Air Quality
- Asthma Awareness
- CDHP Wellness
- Oral Health Programs
- Cancer Control